



GOVERNOR'S OFFICE OF
BUDGET AND PROGRAM PLANNING

Fiscal Note 2011 Biennium

Bill #	HB0199	Title:	Revise allocation of lodging facility use tax
Primary Sponsor:	Hamilton, Robin	Status:	As Introduced

- | | | |
|---|--|--|
| <input type="checkbox"/> Significant Local Gov Impact | <input type="checkbox"/> Needs to be included in HB 2 | <input type="checkbox"/> Technical Concerns |
| <input type="checkbox"/> Included in the Executive Budget | <input type="checkbox"/> Significant Long-Term Impacts | <input type="checkbox"/> Dedicated Revenue Form Attached |

FISCAL SUMMARY

	<u>FY 2010 Difference</u>	<u>FY 2011 Difference</u>	<u>FY 2012 Difference</u>	<u>FY 2013 Difference</u>
Expenditures:				
State Special Revenue	\$0	\$0	\$0	\$0
Revenue:				
State Special Revenue	\$0	\$0	\$0	\$0
Net Impact-General Fund Balance	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Description of fiscal impact:

This bill increases the amount of lodging facility use tax that the Montana heritage preservation and development account receives from \$400,000 to \$550,000 annually. This increases the revenue received by the Montana heritage preservation and development account by \$150,000 each year and reduces other state special revenue accounts by the same amount.

FISCAL ANALYSIS

Assumptions:

1. Under current law, each year the Montana heritage preservation and development account receives \$400,000 in revenue from the lodging and facilities use tax. This is one of the amounts subtracted from the total collected, and the remaining is distributed to various state special revenue accounts according to percentages in statute.
2. This bill will increase the amount received by the Montana heritage preservation and development account to \$550,000, reducing the remaining revenue that will be distributed to other state special revenue accounts by \$150,000.

	FY 2010	FY 2011	FY 2012	FY 2013
Montana Heritage Preservation and Development Account	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000
Montana Historical Society	\$ (1,500)	\$ (1,500)	\$ (1,500)	\$ (1,500)
UM- Travel Research Program	\$ (3,750)	\$ (3,750)	\$ (3,750)	\$ (3,750)
Department of Fish Wildlife and Parks	\$ (9,750)	\$ (9,750)	\$ (9,750)	\$ (9,750)
Department of Commerce	\$ (101,250)	\$ (101,250)	\$ (101,250)	\$ (101,250)
Regional Non-Profit Tourism Corporations	\$ (33,750)	\$ (33,750)	\$ (33,750)	\$ (33,750)

Department of Commerce

3. Montana Heritage Commission would utilize the additional \$150,000 funds per year for historical preservation efforts.
4. Montana Promotion Division would see a \$101,250 decrease in expenditures for tourism promotional efforts.
5. Regional Non-Profit Tourism Corporations would result in a \$33,750 decrease in distributions to the tourism regions, convention and visitor bureaus, and visitor centers.

Montana Historical Society

6. The Montana Historical Society would have a \$1,500 reduction on operation expenses in the roadside historical signs and historic sites account each year.

Office of Commissioner of Higher Education UM –Travel Research Account

7. There would be a \$3,750 reduction in operating expenses annually in the Travel Research Account at the University of Montana.

Department of Fish Wildlife and Parks Account

8. Repair and Maintenance of State Parks would be reduced by \$9,750 per year.

	<u>FY 2010 Difference</u>	<u>FY 2011 Difference</u>	<u>FY 2012 Difference</u>	<u>FY 2013 Difference</u>
Department of Commerce				
<u>Fiscal Impact:</u>				
<u>Expenditures:</u>				
Operating Expenses	\$15,000	\$15,000	\$15,000	\$15,000
<u>Funding of Expenditures:</u>				
Montana Heritage Preservation and Development Account	150,000	150,000	150,000	150,000
Department of Commerce - Tourism Promotion Acct	(101,250)	(101,250)	(101,250)	(101,250)
Regional Non-Profit Tourism Corporations SSR	(33,750)	(33,750)	(33,750)	(33,750)
TOTAL Funding of Exp.	<u>\$15,000</u>	<u>\$15,000</u>	<u>\$15,000</u>	<u>\$15,000</u>
<u>Revenues:</u>				
Montana Heritage Preservation and Development Account	\$150,000	\$150,000	\$150,000	\$150,000
Department of Commerce - Tourism Promotion Acct	(\$101,250)	(\$101,250)	(\$101,250)	(\$101,250)
Regional Non-Profit Tourism Corporations SSR	(\$33,750)	(\$33,750)	(\$33,750)	(\$33,750)
TOTAL Revenues	<u>\$15,000</u>	<u>\$15,000</u>	<u>\$15,000</u>	<u>\$15,000</u>

	<u>FY 2010 Difference</u>	<u>FY 2011 Difference</u>	<u>FY 2012 Difference</u>	<u>FY 2013 Difference</u>
Montana Historical Society				
<u>Fiscal Impact:</u>				
<u>Expenditures:</u>				
Operating Expenses	(\$1,500)	(\$1,500)	(\$1,500)	(\$1,500)
<u>Funding of Expenditures:</u>				
State Special Revenue - MHS	(\$1,500)	(\$1,500)	(\$1,500)	(\$1,500)
<u>Revenues:</u>				
State Special Revenue - MHS	(\$1,500)	(\$1,500)	(\$1,500)	(\$1,500)
	<u>FY 2010 Difference</u>	<u>FY 2011 Difference</u>	<u>FY 2012 Difference</u>	<u>FY 2013 Difference</u>
Office of Commissioner of Higher Education - Travel Research UM				
<u>Fiscal Impact:</u>				
<u>Expenditures:</u>				
Operating Expenses	(\$3,750)	(\$3,750)	(\$3,750)	(\$3,750)
<u>Funding of Expenditures:</u>				
UM- Travel Research Program	(\$3,750)	(\$3,750)	(\$3,750)	(\$3,750)
<u>Revenues:</u>				
UM- Travel Research Program	(\$3,750)	(\$3,750)	(\$3,750)	(\$3,750)

	<u>FY 2010 Difference</u>	<u>FY 2011 Difference</u>	<u>FY 2012 Difference</u>	<u>FY 2013 Difference</u>
Department of Fish, Wildlife and Parks				
<u>Fiscal Impact:</u>				
<u>Expenditures:</u>				
Operating Expenses	(\$9,750)	(\$9,750)	(\$9,750)	(\$9,750)
<u>Funding of Expenditures:</u>				
Department of Fish Wildlife and Parks	(\$9,750)	(\$9,750)	(\$9,750)	(\$9,750)
<u>Revenues:</u>				
Department of Fish Wildlife and Parks	(\$9,750)	(\$9,750)	(\$9,750)	(\$9,750)
<u>Statewide Net Impact to Fund Balance (Revenue minus Funding of Expenditures):</u>				
State Special Revenue (02)	\$0	\$0	\$0	\$0

*Sponsor's Initials*_____
*Date*_____
*Budget Director's Initials*_____
Date